

Taxation statistics 2009–10

Table 2D: Trust returns

Selected items, by broad industry, 2009–10 income year^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 In previous years' Taxation Statistics, referred to as "Simplified Tax System (STS) depreciating assets".

4 In previous years' Taxation Statistics, referred to as "Entrepreneurs tax offset STS group turnover".

5 In previous years' Taxation Statistics, referred to as "Entrepreneurs tax offset Net STS income".

6 'Investment income recipients' statistics are included in this category.

7 Includes trusts that did not state their industry, whose stated industry was unknown.

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Key financial information and business and professional items	Number of trusts	All current assets		Total assets		All current liabilities	
	no.	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	27,720	23,350	11,584,936,807	23,870	38,596,375,080	21,980	17,848,723,768
Mining	930	795	705,635,172	810	1,930,170,463	740	1,154,578,160
Manufacturing	14,830	12,860	7,897,665,957	13,115	17,008,522,755	12,380	8,442,085,698
Electricity, Gas, Water and Waste Services	885	755	691,527,980	780	2,702,776,208	725	942,664,568
Construction	54,020	44,770	32,211,253,204	46,080	79,963,355,993	42,100	31,458,825,509
Wholesale Trade	12,355	10,610	10,194,773,734	10,780	16,025,100,076	10,185	9,341,048,058
Retail Trade	28,580	24,170	13,885,069,845	24,610	24,795,821,568	23,230	15,545,092,142
Accommodation and Food Services	19,125	15,655	3,905,835,330	16,050	20,775,761,630	14,965	7,408,033,574
Transport, Postal and Warehousing	13,725	11,645	3,360,287,734	12,040	18,050,048,135	11,030	7,099,136,750
Information Media and Telecommunications	2,075	1,775	364,910,943	1,820	2,177,934,388	1,645	503,319,473
Financial and Insurance Services	92,205	59,345	488,334,063,981	61,355	1,460,503,464,313	52,160	193,574,099,075
Rental, Hiring and Real Estate Services ⁶	120,720	78,800	51,578,218,227	82,055	371,333,304,606	71,140	85,697,656,767
Professional, Scientific and Technical Services	44,335	35,850	9,493,774,947	36,815	28,414,935,642	33,400	12,280,155,103
Administrative and Support Services	14,235	11,710	3,464,542,199	12,050	28,205,212,872	11,035	4,193,149,902
Public Administration and Safety	1,015	775	184,107,706	800	2,145,849,138	735	283,273,059
Education and Training	2,940	2,455	325,859,186	2,525	719,374,729	2,285	417,972,070
Health Care and Social Assistance	16,320	13,645	3,547,665,204	13,905	11,692,160,772	12,985	5,868,633,353
Arts and Recreation Services	3,325	2,750	684,434,433	2,820	1,969,798,255	2,600	990,849,432
Other Services	15,125	12,500	2,203,670,148	12,815	6,525,706,882	11,915	3,113,752,151
Other ⁷	217,610	86,390	50,727,889,128	90,785	153,206,668,231	68,820	41,261,698,232
Total	702,080	450,605	695,346,121,865	465,885	2,286,742,341,736	406,060	447,424,746,844

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Selected items, by broad industry, 2009–10 income year^{1,2}

Key financial information and business and professional items	Total liabilities		Proprietors' funds		Opening stock		Purchases and other costs	
	no.	\$	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	23,290	35,561,662,838	23,370	3,148,948,825	10,795	1,941,197,835	8,250	2,514,154,072
Mining	780	1,764,455,688	790	175,675,336	120	38,347,356	155	260,236,667
Manufacturing	12,895	16,268,026,396	12,775	738,456,356	6,715	1,526,066,835	8,665	10,312,387,008
Electricity, Gas, Water and Waste Services	765	1,499,957,115	750	1,202,982,111	100	12,125,249	195	241,739,663
Construction	44,670	60,978,298,199	44,565	28,515,557,064	8,000	8,015,053,214	18,960	14,222,856,049
Wholesale Trade	10,625	13,813,805,741	10,520	2,122,790,428	5,840	2,914,693,049	7,110	20,147,309,157
Retail Trade	24,225	23,803,722,503	24,070	1,002,465,277	15,805	5,903,067,299	17,935	37,948,270,736
Accommodation and Food Services	15,785	18,355,784,908	15,645	2,437,375,107	7,785	469,428,961	10,295	5,076,084,851
Transport, Postal and Warehousing	11,700	12,704,278,833	11,620	5,428,160,064	1,135	92,480,620	1,905	1,710,591,244
Information Media and Telecommunications	1,750	1,312,311,073	1,765	871,330,344	230	21,637,584	480	170,811,977
Financial and Insurance Services	58,080	364,649,712,752	60,325	1,089,308,285,267	3,060	20,758,519,730	3,515	96,524,673,457
Rental, Hiring and Real Estate Services ⁶	78,560	205,858,066,942	80,540	168,316,787,962	3,595	3,446,880,105	4,645	3,941,520,682
Professional, Scientific and Technical Services	35,515	22,399,460,813	35,790	6,160,443,597	2,385	403,479,608	5,250	2,745,578,902
Administrative and Support Services	11,620	6,624,883,143	11,705	550,888,098	670	65,115,980	1,875	1,101,370,380
Public Administration and Safety	775	1,470,468,306	770	689,223,416	135	16,252,682	230	82,832,725
Education and Training	2,430	692,339,242	2,465	29,297,904	260	13,198,170	505	69,787,192
Health Care and Social Assistance	13,585	10,365,574,118	13,520	1,337,549,842	1,010	88,887,146	1,705	341,468,322
Arts and Recreation Services	2,750	1,780,994,588	2,730	213,492,140	610	160,712,266	910	515,797,402
Other Services	12,535	5,779,264,326	12,445	761,990,145	4,810	311,355,359	7,105	2,095,951,291
Other ⁷	81,370	86,636,376,089	88,630	66,979,521,998	3,520	1,449,152,098	4,890	4,409,666,550
Total	443,705	892,319,443,613	454,785	1,379,991,221,281	76,580	47,647,651,146	104,585	204,433,088,327

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Selected items, by broad industry, 2009–10 income year^{1,2}

Key financial information and business and professional items	Closing stock		Trade debtors		Trade creditors		Total salary and wage expenses	
	no.	\$	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	10,725	1,807,353,358	4,520	531,678,540	5,290	543,529,730	9,620	1,068,779,486
Mining	110	44,296,793	250	183,938,829	245	107,523,034	325	324,502,693
Manufacturing	6,900	1,553,692,730	6,470	2,114,166,397	6,535	1,563,284,077	8,100	3,279,322,006
Electricity, Gas, Water and Waste Services	100	10,224,953	300	66,754,169	265	44,344,636	395	106,282,053
Construction	8,405	7,190,717,081	13,505	2,520,189,522	13,255	2,139,554,533	19,175	4,152,729,356
Wholesale Trade	6,025	3,277,027,905	5,375	2,643,037,403	5,210	2,154,994,543	5,780	2,393,910,923
Retail Trade	16,490	6,236,987,891	9,280	2,606,828,889	11,990	2,359,524,264	15,725	4,475,089,291
Accommodation and Food Services	8,325	443,129,692	3,070	179,303,693	5,895	544,301,310	10,365	3,132,446,153
Transport, Postal and Warehousing	1,170	102,280,492	3,170	670,523,531	3,080	426,371,720	5,480	1,475,176,498
Information Media and Telecommunications	245	22,649,938	535	61,166,900	480	47,134,801	660	128,518,780
Financial and Insurance Services	3,055	16,630,952,813	3,535	2,249,040,903	3,920	630,138,903	6,220	1,137,569,733
Rental, Hiring and Real Estate Services ⁶	3,670	3,450,731,764	6,910	1,138,113,994	7,750	1,308,101,902	6,990	1,700,714,497
Professional, Scientific and Technical Services	2,475	347,892,802	9,565	1,657,477,443	7,975	721,860,459	15,115	5,275,636,023
Administrative and Support Services	705	68,778,151	3,100	557,606,799	2,915	237,688,693	6,390	3,306,449,471
Public Administration and Safety	130	12,613,807	265	37,181,996	230	16,539,631	355	142,544,736
Education and Training	275	13,282,798	625	48,897,986	550	22,753,774	1,140	190,636,824
Health Care and Social Assistance	1,090	89,378,283	2,580	185,771,787	3,160	183,398,271	8,770	2,479,013,536
Arts and Recreation Services	625	149,563,545	550	30,668,849	725	39,730,505	1,310	220,233,176
Other Services	5,030	339,181,591	4,280	371,380,848	4,600	280,921,953	7,410	1,410,058,732
Other ⁷	3,725	1,819,389,816	3,520	443,559,122	3,515	389,930,167	4,365	894,527,756
Total	79,270	43,610,126,203	81,405	18,297,287,600	87,580	13,761,626,906	133,690	37,294,141,723

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Key financial information and business and professional items	Payments to associated persons		Intangible depreciating assets first deducted		Other depreciating assets first deducted		Termination value of intangible depreciating assets	
	no.	\$	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	3,175	153,304,824	80	4,548,447	5,890	755,540,891	100	9,211,825
Mining	155	20,336,430	5	163,764	175	128,933,614	5	50,475
Manufacturing	3,620	334,205,618	120	5,627,672	3,485	400,389,056	70	2,680,126
Electricity, Gas, Water and Waste Services	185	11,590,767	5	761,405	200	26,068,570	5	639,140
Construction	9,575	1,033,879,419	260	9,154,121	8,995	999,094,617	205	13,840,158
Wholesale Trade	2,750	277,383,782	90	3,297,058	2,810	259,243,474	70	4,474,171
Retail Trade	5,945	927,836,931	185	4,642,745	6,015	520,217,804	140	8,917,201
Accommodation and Food Services	3,270	194,718,397	120	9,165,224	4,190	483,428,607	110	23,818,005
Transport, Postal and Warehousing	2,690	233,509,458	70	4,540,851	2,640	1,074,943,373	65	14,417,549
Information Media and Telecommunications	365	27,403,215	25	700,140	415	21,395,410	10	1,756,794
Financial and Insurance Services	3,570	262,584,969	115	2,380,692	3,580	257,508,339	95	5,004,024
Rental, Hiring and Real Estate Services ⁶	3,500	298,909,445	215	15,743,254	6,055	1,865,618,101	140	13,506,634
Professional, Scientific and Technical Services	8,795	1,776,934,212	280	9,088,876	7,370	308,503,454	140	8,771,447
Administrative and Support Services	2,725	182,891,535	90	3,689,304	2,560	140,534,062	60	1,766,659
Public Administration and Safety	165	11,410,392	5	224,924	175	9,868,629	5	7,378
Education and Training	540	34,642,486	25	442,386	535	17,166,093	15	571,783
Health Care and Social Assistance	3,900	298,998,146	130	2,429,732	3,655	211,198,794	90	5,142,590
Arts and Recreation Services	535	30,790,222	25	1,126,934	585	34,323,367	10	72,744
Other Services	3,260	210,750,737	75	1,724,022	2,885	128,647,078	55	1,237,405
Other ⁷	2,045	124,691,880	115	4,106,341	2,800	247,684,280	100	3,571,662
Total	60,760	6,446,772,865	2,040	83,557,892	65,010	7,890,307,613	1,480	119,457,770

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Selected items, by broad industry, 2009–10 income year^{1,2}

Key financial information and business and professional items	Termination value of other depreciating assets		Deduction for project pool		Section 40-880 deduction		Small business and general business tax break	
	no.	\$	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	2,690	443,288,089	15	772,781	270	734,433	7,050	321,960,719
Mining	85	56,711,184	5	209,711	35	67,733	165	17,415,236
Manufacturing	1,530	226,880,214	5	394,614	330	11,159,704	3,360	96,598,036
Electricity, Gas, Water and Waste Services	95	19,022,973	0	0	20	4,072,727	190	8,185,267
Construction	3,935	447,910,039	25	930,581	1,240	23,546,596	9,065	198,539,592
Wholesale Trade	1,250	140,147,649	10	276,980	255	803,717	2,255	51,066,876
Retail Trade	2,360	296,020,276	20	305,569	855	1,913,629	4,740	88,682,981
Accommodation and Food Services	1,430	308,501,594	15	559,401	515	2,384,568	3,840	87,559,422
Transport, Postal and Warehousing	1,345	250,440,114	10	432,220	270	2,554,382	2,495	171,289,402
Information Media and Telecommunications	170	22,830,953	0	0	60	253,588	385	5,551,048
Financial and Insurance Services	1,545	241,230,797	15	579,107	685	152,800,473	3,115	69,203,174
Rental, Hiring and Real Estate Services ⁶	2,640	1,084,581,404	40	8,002,515	1,185	106,840,915	4,625	229,752,324
Professional, Scientific and Technical Services	2,855	194,482,791	30	934,848	960	1,307,093	7,300	109,810,257
Administrative and Support Services	965	76,216,254	5	75,710	265	659,191	2,540	44,356,587
Public Administration and Safety	60	4,607,973	5	81,346	20	26,964	160	3,410,244
Education and Training	200	8,533,306	0	0	70	109,037	545	7,709,297
Health Care and Social Assistance	1,170	121,741,882	10	203,176	295	1,256,040	4,250	85,006,383
Arts and Recreation Services	225	20,899,342	0	0	80	224,054	570	13,116,076
Other Services	1,195	90,105,101	10	167,881	330	835,339	2,850	46,042,744
Other ⁷	1,090	119,442,181	10	207,857	950	24,611,788	2,265	62,321,753
Total	26,830	4,173,594,116	225	14,134,297	8,690	336,161,971	61,760	1,717,577,418

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Selected items, by broad industry, 2009–10 income year^{1,2}

Key financial information and business and professional items	Fringe benefit employee contributions		Interest expenses overseas		Royalty expenses overseas		Land degradation expenses	
	no.	\$	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	1,780	12,582,498	60	3,026,169	5	92,667	590	13,877,077
Mining	50	407,515	0	0	0	0	5	84
Manufacturing	1,535	12,755,481	20	1,542,370	15	1,481,300	10	311,548
Electricity, Gas, Water and Waste Services	70	567,206	0	0	0	0	0	0
Construction	3,575	25,886,317	70	14,848,812	5	151,982	30	298,181
Wholesale Trade	1,265	11,924,672	25	773,815	5	5,380,055	10	1,013,093
Retail Trade	2,340	19,890,017	45	1,089,961	5	127,580	15	260,085
Accommodation and Food Services	1,280	9,831,454	25	3,146,507	5	892,432	5	21,116
Transport, Postal and Warehousing	865	5,726,001	20	625,924	5	1,614	5	13,587
Information Media and Telecommunications	160	994,298	5	107,474	5	728,270	0	0
Financial and Insurance Services	1,710	12,266,857	60	182,795,603	5	765,802	30	331,699
Rental, Hiring and Real Estate Services ⁶	1,665	13,303,430	95	19,533,334	5	276,456	55	689,694
Professional, Scientific and Technical Services	3,925	25,846,597	40	397,482	5	2,824,828	15	124,139
Administrative and Support Services	930	6,578,622	15	1,329,088	5	16,238	5	9,946
Public Administration and Safety	70	500,741	0	0	0	0	0	0
Education and Training	245	1,313,401	5	5,370	5	289,022	0	0
Health Care and Social Assistance	1,410	10,429,283	15	252,851	0	0	5	125,943
Arts and Recreation Services	210	1,287,760	5	52,362	10	97,750	5	115,037
Other Services	1,100	6,569,321	20	334,843	5	17,227	5	25,494
Other ⁷	800	5,216,351	45	9,292,533	5	840,505	35	498,069
Total	24,990	183,877,822	560	239,154,498	75	13,983,728	805	17,714,792

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Selected items, by broad industry, 2009–10 income year^{1,2}

Key financial information and business and professional items	Deduction-environmental protection expenses		Unpaid present entitlement to a private company		Small business entity depreciating assets ³ – deduction for low cost assets (less than \$1,000)		Small business entity depreciating assets ³ – deduction for general pool assets (less than 25 years)	
	no.	\$	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	20	110,589	340	526,613,530	2,415	5,059,114	6,260	332,017,914
Mining	5	93,303	30	100,012,853	50	86,977	115	6,167,686
Manufacturing	5	258,162	310	377,965,645	1,170	3,529,881	2,630	52,637,215
Electricity, Gas, Water and Waste Services	0	0	20	100,696,735	80	225,423	200	7,668,382
Construction	15	432,962	725	599,431,651	4,075	17,012,074	9,555	163,841,276
Wholesale Trade	10	47,862	285	475,767,078	635	1,446,045	1,475	24,067,146
Retail Trade	10	23,892	425	427,469,271	1,795	4,200,467	3,825	50,828,515
Accommodation and Food Services	10	32,330	165	227,889,226	1,565	7,363,455	3,005	58,863,169
Transport, Postal and Warehousing	5	1,149	145	192,705,601	1,010	2,106,243	2,915	99,395,733
Information Media and Telecommunications	0	0	30	23,833,573	140	427,618	290	3,451,965
Financial and Insurance Services	5	59,255	1,390	3,254,807,285	1,050	2,159,452	2,385	27,181,625
Rental, Hiring and Real Estate Services ⁶	15	2,462,477	1,425	2,791,643,723	1,275	7,007,690	3,135	74,108,131
Professional, Scientific and Technical Services	20	2,588,455	630	511,073,658	3,115	7,303,136	6,085	64,589,807
Administrative and Support Services	5	5,899	190	186,663,209	960	2,425,142	2,030	25,043,938
Public Administration and Safety	0	0	15	7,611,850	75	155,558	160	1,914,145
Education and Training	5	30,156	25	5,846,148	295	1,173,358	570	5,756,006
Health Care and Social Assistance	5	145,697	220	118,301,700	1,145	3,812,408	2,200	29,621,243
Arts and Recreation Services	0	0	45	37,817,555	330	1,028,841	545	9,392,909
Other Services	10	64,058	155	154,587,354	1,490	4,226,779	3,110	42,105,838
Other ⁷	5	133,226	1,330	2,089,865,142	880	2,282,553	2,050	35,458,656
Total	135	6,489,472	7,885	12,210,602,787	23,550	73,032,214	52,545	1,114,111,299

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Selected items, by broad industry, 2009–10 income year^{1,2}

Key financial information and business and professional items	Small business entity depreciating assets ³ – deduction for long life pool assets (25 years or more)		Entrepreneurs tax offset – Small business entity aggregated turnover ⁴		Entrepreneurs tax offset – Small business entity income ⁵	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	2,875	7,429,195	350	13,888,959	345	6,106,563
Mining	20	61,061	15	522,398	15	351,065
Manufacturing	355	739,343	255	10,746,386	250	4,172,303
Electricity, Gas, Water and Waste Services	20	85,420	15	744,082	15	345,419
Construction	675	875,032	1,455	68,029,683	1,455	33,522,814
Wholesale Trade	150	359,212	140	5,607,911	140	2,693,345
Retail Trade	420	972,018	270	10,572,992	265	4,956,899
Accommodation and Food Services	520	2,344,190	150	6,365,040	145	2,501,411
Transport, Postal and Warehousing	280	549,219	520	24,671,872	520	11,794,370
Information Media and Telecommunications	15	23,989	65	2,648,366	65	1,230,393
Financial and Insurance Services	195	534,236	725	26,565,797	720	14,476,230
Rental, Hiring and Real Estate Services ⁶	390	1,900,829	755	29,077,681	760	15,322,151
Professional, Scientific and Technical Services	405	687,128	1,435	56,434,797	1,425	29,935,382
Administrative and Support Services	160	249,811	495	21,369,401	490	10,019,384
Public Administration and Safety	15	15,793	30	1,129,480	30	427,721
Education and Training	45	107,250	140	6,206,656	140	3,024,399
Health Care and Social Assistance	280	549,992	210	8,436,122	210	4,387,199
Arts and Recreation Services	55	326,499	105	4,425,218	105	1,978,868
Other Services	400	777,771	370	16,099,703	370	6,679,760
Other ⁷	210	444,941	905	29,949,801	905	17,825,115
Total	7,490	19,032,929	8,405	343,492,345	8,365	171,750,791